

IN THE UNITED STATES DISTRICT COURT FOR THE  
NORTHERN DISTRICT OF CALIFORNIA  
SAN FRANCISCO DIVISION

UNITED STATES OF AMERICA and  
NELIA BERMUDEZ, Revenue Officer,

Petitioners,

v.

REGINAL T. HOM,

Respondent.

NO. C-08-01906-MHP

ORDER ENFORCING SUMMONSES

This case having come on for hearing on June 16, 2008, at 3:00 p.m., upon the return of an Order to Show Cause heretofore issued by this Court, and the Court having considered the record herein, including the Verified Petition To Enforce Internal Revenue Service Summonses, it is hereby:

**ORDERED** that respondent, Reginal T. Hom, shall appear before Revenue Officer Nelia Bermudez, or any other designated agent, on July 21, 2008, at the Offices of the Internal Revenue Service located at 1301 Clay St. 1040S, Oakland, CA 94612, and then and there give testimony relating to the matters described in the subject Internal Revenue Service summonses, copies of which are attached hereto as Exhibits A and B and produce for the Revenue Officer's inspection and copying respondent's records also described in the subject Internal Revenue Service summonses.

**ORDERED** this 16<sup>th</sup> day of June, 2008, at San Francisco, California.

UNITED STATES DISTRICT JUDGE



# Summons

## Income Tax Return

In the matter of REGINAL HOM

Internal Revenue Service (Identify Division) SMALL BUSINESS/SELF EMPLOYED

Industry/Area (Identify by number or name) SB/SE AREA 7 (27)

Periods: Form 1040 for the calendar periods ending December 31, 2005 and December 31, 2006

The Commissioner of Internal Revenue

To: REGINAL HOM

At: 2185 ARROYO CT APT 2, PLEASANTON, CA 94588-8139

You are hereby summoned and required to appear before NELIA BERMUDEZ, an Internal Revenue Service (IRS) officer, to give testimony and to bring for examination the following information related to the tax liability of the person identified above for the periods shown:

All documents and records you possess or control about income you received for the years: 2005 and 2006

These records and documents include, but are not limited to: Forms W-2 (Wage and Tax Statement), Forms 1099 for interest and dividend income, employee earnings statements, and records of deposit with banks or other financial institutions.

Also include all other books, records, documents and receipts for income from, but not limited to, the following sources: wages, salaries, tips, fees, commissions, interest, rents, royalties, alimony, state or local tax refunds, annuities, life insurance policies, endowment contracts, pensions, estates, trusts, discharge of indebtedness, distributive shares of partnership income, business income, gains from dealings in property, and any other compensation for services (including receipt of property other than money). Include all documents and records about any income you assigned to any other Person or entity.

IRS will use this information to prepare a federal income tax return for the following year(s) when you didn't file a return: 2005 and 2006

We have attached a blank return to guide you in producing the necessary documents and records.

**Do not write in this space**

Business address and telephone number of IRS officer before whom you are to appear:

1301 CLAY ST, 1040S, OAKLAND, CA 94612 (510) 637-3125

Place and time for appearance: At 1301 CLAY ST, 1040S, OAKLAND, CA 94612

on the 4th day of January, 2008 at 1:00 o'clock p m.

Issued under authority of the Internal Revenue Code this 12th day of December, 2007

NELIA BERMUDEZ

Signature of issuing officer

REVENUE OFFICER

Title

Signature of approving officer (if applicable)

Title

EXHIBIT A

Original -- to be kept by IRS



Department of the Treasury  
Internal Revenue Service

[www.irs.gov](http://www.irs.gov)

Form 6638 (Rev. 4-2005)  
Catalog Number 61828W



# Certificate of Service of Summons

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date 12-13-07

Time 1:30 pm

How



I handed an attested copy of the summons to the person to whom it was directed.

Summons

Was



I left an attested copy of the summons at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any):

Served

Signature

*Julia M. [Signature]*

Title

*Revenue Officer*

I certify that the copy of the summons served contained the required certification.

*[Signature]*

Title

*Revenue Officer*



# Summons

## Collection Information Statement

In the matter of REGINAL T HOM DDS, 3015 HOPYARD RD STE R, PLEASANTON, CA 94588-5259

Internal Revenue Service (Identify Division) SMALL BUSINESS/SELF EMPLOYED

Industry/Area (Identify by number or name) SB/SE AREA 7 (27)

Periods: Form 940 for the calendar periods ending December 31, 2001, December 31, 2002, December 31, 2003 and December 31, 2004; Form 941 for the quarterly periods ending March 31, 2001, June 30, 2001, September 30, 2001, December 31, 2001, June 30, 2002, December 31, 2002, March 31, 2003, June 30, 2003, September 30, 2003, December 31, 2003, March 31, 2004, June 30, 2004, September 30, 2004, December 31, 2004, March 31, 2005, June 30, 2005, September 30, 2005, December 31, 2005, March 31, 2006 and June 30, 2006 and Form CIVPEN for the calendar period ending December 31, 2003

### The Commissioner of Internal Revenue

To: REGINAL T HOM AS PROPRIETOR/OWNER

At: 2185 ARROYO CT #2, PLEASANTON, CA 94588

You are hereby summoned and required to appear before NELIA BERMUDEZ, an Internal Revenue Service (IRS) officer, to give testimony and to bring for examination the following information related to the collection of the tax liability of the person identified above for the periods shown:

All documents and records you possess or control regarding assets, liabilities, or accounts held in the taxpayer's name or for the taxpayer's benefit which the taxpayer wholly or partially owns, or in which the taxpayer has a security interest. These records and documents include but are not limited to: all bank statements, checkbooks, canceled checks, saving account passbooks, records or certificates of deposit for the period:

From 07/01/2007 To 12/11/2007

Also include all current vehicle registration certificates, deeds or contracts regarding real property, stocks and bonds, accounts, notes and judgments receivable, and all life or health insurance policies.

IRS will use this information to prepare a Collection Information Statement. We have attached a blank statement to guide you in producing the necessary documents and records.

**Do not write in this space**

Business address and telephone number of IRS officer before whom you are to appear:

1301 CLAY ST, 1040S, OAKLAND, CA 94612 (510) 637-3125

Place and time for appearance: At 1301 CLAY ST, 1040S, OAKLAND, CA 94612



Department of the Treasury  
Internal Revenue Service

www.irs.gov

Form 6637 (Rev.4-2005)  
Catalog Number 25000Q

on the 4th day of January, 2008 at 1:00 o'clock p m.

Issued under authority of the Internal Revenue Code this 12th day of December, 2007

NELIA BERMUDEZ

Signature of issuing officer

REVENUE OFFICER

Title

Signature of approving officer (if applicable)

Title

EXHIBIT B

Original -- to be kept by IRS



# Certificate of Service of Summons

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12-13-07

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1:30 pm

How



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Summons

Was



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Served

Signature

*Julie M. Burr*

Title

Revenue Officer

I certify that the copy of the summons served contained the required certification.

Signature

*Julie Burr*

Title

Revenue Officer